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Fax Transmission | July 14, 2004

TO: Commissioner for Patents
Attn: Examiner Anthony D. Tugbang
P.O. Box 1450
Alexandria, VA 22313-1450

FROM: Douglas P. Mueller

OUR REF: 10873.0805USD1
TELEPHONE: 612.371.5237

Total pages, including cover letter: 2

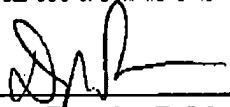
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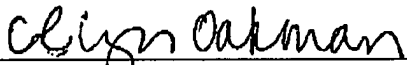
Title of Document Transmitted:
Applicant: HIRAMOTO et al.
Serial No.: 10/688147
Filed: October 16, 2003
Group Art Unit: 3729
Our Ref. No.: 10873.0805USD1
Confirmation No. 9228

AMENDMENT & RESPONSE

Please charge any additional fees or credit overpayment to Deposit Account No. 13-2725. Please consider this a PETITION FOR EXTENSION OF TIME for a sufficient number of months to enter these papers, if appropriate.

By: 
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S/N 10/688147

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: HIRAMOTO et al. Examiner: Anthony D. Tugbang
Serial No.: 10/688147 Group Art Unit: 3729
Filed: October 16, 2003 Docket No.: 10873.0805USD1
Title: MAGNETORESISTIVE ELEMENT, METHOD FOR MANUFACTURING
THE SAME, AND METHOD FOR FORMING A COMPOUND
MAGNETIC THIN FILM

CERTIFICATE UNDER 37 CFR 1.6(d):

I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office on July 14, 2004.

By:

Celyn Oakman

Name: Celyn Oakman

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT & RESPONSE

Dear Sir:

In response to the Office Action mailed April 15, 2004, please amend the above-identified application as follows:

Amendments to the Specification being on page 2 of this paper

Amendments to the Abstract begin on page 3 of this paper

Amendments to the Claims are reflected in the listing of claims that begins on page 4 of this paper.

Remarks begin on page 6 of this paper.